



Board of Finance FY2015-16 Budget Proposal Summary

May 5, 2015 Town Meeting



Budget Objectives & Challenges

- **BALANCE FUNDING TO MEET OUR OBJECTIVES & CHALLENGES AS FOLLOWS:**
 - Funding for **Police, Safety, & School Security** w/contractual & supply increases
 - Funding for **Education & Municipal operations** w/contractual & supply increases
 - Funding for our **Deferred, Current, and Future infrastructure** maintenance
 - Funding contributions for future **Ambulance and Fire Equipment** purchases
 - Funding contributions for our yearly **Road Paving** Program of \$1.5M
 - Funding to maintain **100%** of our **Pension Obligations** and new funding for **OPEB obligations**
 - Continue replenishing the Town's depleted **Fund Balance** (the Town's contingency fund)
 - Continue preserving the **Town's Borrowing Capacity** for future significant projects such as Huckleberry
 - Accomplish the above **WITHOUT** raising property taxes
- **DOES THIS BUDGET MEET THE ABOVE CHALLENGES & OBJECTIVES? YES!**
- **SO HOW WAS THIS ACCOMPLISHED? Though increased revenues, cost reductions, prioritized spending, fiscal transparency, to name a few.**
 - **Economic Growth** - New income from growth in our taxable property base
 - **Cost Containment**
 - Self-Insured Health Care Program (Year 2 of flat costs)
 - Reduction in Pension Trust Contributions
 - Borrowing cost reductions from the refunding bond program
 - Lower Heating and Transportation Fuel costs
 - New purchase order control system-MUNIS Approvals before purchase! Not after.



Board of Finance

Budget Proposal Summary

- **Operating Budget Spending**

— Education	+ \$942K	+ 2.44%	\$39,522,766
— Municipal	(- \$164K)	(-) 0.75%	<u>\$21,658,688</u>
Total Town (net)	+ \$778K	+ 1.29	\$ 61,181,454

- **Additional Effects on Fund Balance**

— From Tax Base Growth	\$786,000
— From Fees Associated with Construction, etc.	\$281,000
— “one-time” refunding bonds	\$670,000
— State/Federal sources	\$(167,000)
— Other sources	\$(109,000)

- **Property Tax (Mill) Rate Change: 25.69 (reduction of 0.01)**



FY 2015-2016 BOF Approval

VS the BOE/BOS Recommendations

- FY 2015-16 Operating Budget Appropriations

BOF Municipal	(-) \$163K (-) 0.75%	\$21,658,688
BOS Proposed	(+) \$165K (+) 0.76%	\$21,987,000
BOF Education	(+) \$943K (+) 2.45%	\$39,522,766
BOS Proposed	(+) \$ 920K (+) 2.38%	\$39,500,000
BOE Request	(+) \$2285K (+) 5.93%	\$40,865,782
BOF Total	(+) \$779K (+) 1.29%	\$61,181,454
BOS Proposed	(+) \$1084 (+) 1.79%	\$61,487,000



FY2014-15 vs FY2015-16

COMPARISON- MUNICIPAL SPENDING

	TOWN OF BROOKFIELD	BUDGET 2014-15	BOARD OF FINANCE 2015-16	TO TOWN MEETING 2015-16	\$\$ CHANGE	PCT. CHANGE
	MUNICIPAL BUDGET DRIVERS-EXPENSES					
1	SALARIES AND WAGES	7,479,142	7,677,924	7,677,924	198,782	2.66%
2	EMPLOYEE BENEFITS	2,919,890	2,804,853	2,804,853	(115,036)	-3.94%
3	LEGAL EXPENSES	256,000	256,000	256,000	-	0.00%
4	CASH TO CAPITAL PROJECT FUNDING	1,415,707	825,500	1,288,600	(127,107)	-8.98%
5	PENSION EXPENSE	919,861	738,769	738,769	(181,092)	-19.69%
6	DEBT SERVICE CAPITAL PROJECT FUNDING	4,369,229	4,598,358	4,125,258	(243,971)	-5.58%
7	OTHER POST RETIREMENT EMPLOYEE BENEFIT CONTRIBUTION (OPEB)	50,000	166,685	166,685	116,685	233.37%
8	LIABILITY INSURANCE	513,300	487,910	487,910	(25,390)	-4.95%
9	VOLUNTEER FIRE AND AMBULANCE SERVICES	659,256	750,989	750,989	91,733	13.91%
10	REGIONAL SERVICES	301,530	323,854	333,854	32,324	10.72%
11	UTILITIES	744,013	734,148	734,148	(9,865)	-1.33%
12	DEPARTMENTAL SUPPORT AND OPERATING EXPENSES	2,194,222	2,293,698	2,293,698	99,476	4.53%
	TOTAL MUNICIPAL EXPENSES	21,822,150	21,658,688	21,658,688	(163,462)	-0.75%

Board of Finance Approved 4/8/15



FY2014-15 vs FY2015-16

COMPARISON- EDUCATION SPENDING

FIXED EDUCATION COSTS	<u>FY15</u>	<u>FY16</u>	<u>\$</u>	<u>%</u>
BOE HEALTHCARE CONTRIBUTION	5,691,000	5,691,000	0	0%
BOE PENSION TRUST CONTRIBUTION	475,000	354,000	-121,000	-15%
BOE OPEB TRUST CONTRIBUTION	0	73,000	73,000	new
BOE HEATING OIL	387,000	339,000	-48,000	-12%
BOE FUEL FOR TRANSPORTATION	237,000	213,000	-24,000	-10%
BOE-ALL OTHER OPERATING EXPENSES	31,790,000	32,853,000	1,063,000	*3.33%
* Actual Realized Increase over Last Years School Budget				
TOTAL EDUCATION	38,580,000	39,523,000	943,000	2.45%



#1 FY 2015-16 Capital Projects

Capital Non-Recurring - Cash To Capital

2015-2016 CASH TO CAPITAL PROJECTS	TO TOWN MEETING
LAND USE - RESERVE FOR GIS UPDATES - 2014-15 BALANCE	
LAND USE - \$30,000 RESERVE FOR GIS UPDATES TO MAKE RESERVE \$60,000	30,000
POLICE - VARIOUS TECHNOLOGY COMPONENTS, PORTABLE RADIOS AND VIDEO RECORDING	17,850
MUNICIPAL PROFESSIONAL SERVICES	50,000
PUBLIC WORKS - \$650,000 ROAD MAINTENANCE TO MAKE RESERVE TOTAL \$1,600,000	650,000
PUBLIC WORKS - TOWN ROAD MAINTENANCE	143,000
\$25,000 FIRETRUCK RESERVE TO MAKE RESERVE \$100,000	25,000
EMS AMBULANCE RESERVE \$60,000 to MAKE RESERVE \$120,000	60,000
PARK AND REC - TENNIS COURT CRACK SEALING	7,500
TOWN/BOE Conversion to Single Financial System -First Year include training and hosting	50,750
HUCKLEBERRY HILL SCHOOL CAPITAL MAINTENANCE	23,750
CENTER SCHOOL CAPITAL MAINTENANCE	23,750
ALL SCHOOLS -DISTRICT -WIDE CAPITAL MAINTENANCE	76,250
PUBLIC WORKS-Replace 1999 24 BK F-250 pick up, plow, sander	12,500
PUBLIC WORKS-Refurbish 59BK 2003 International 7600	20,000
PARK AND REC-Bobcat Toolcat, Replacement Sander, Snow pusher for backhoe	18,500
CENTER FIRE- LifePak, Thermal Imaging Cameras, T100 Ground Ladder Reconfig, and Hurst Tool Fitting Upgrade, Desktop Computers	22,500
TOWN WIDE TECHNOLOGY	25,000
PUBLIC SAFETY -3 marked units with new equipment	32,250
TOTAL CASH TO CAPITAL FINANCING 2015-2016	1,288,600



#2 FY 2015-16 Capital Projects Short Term Financed

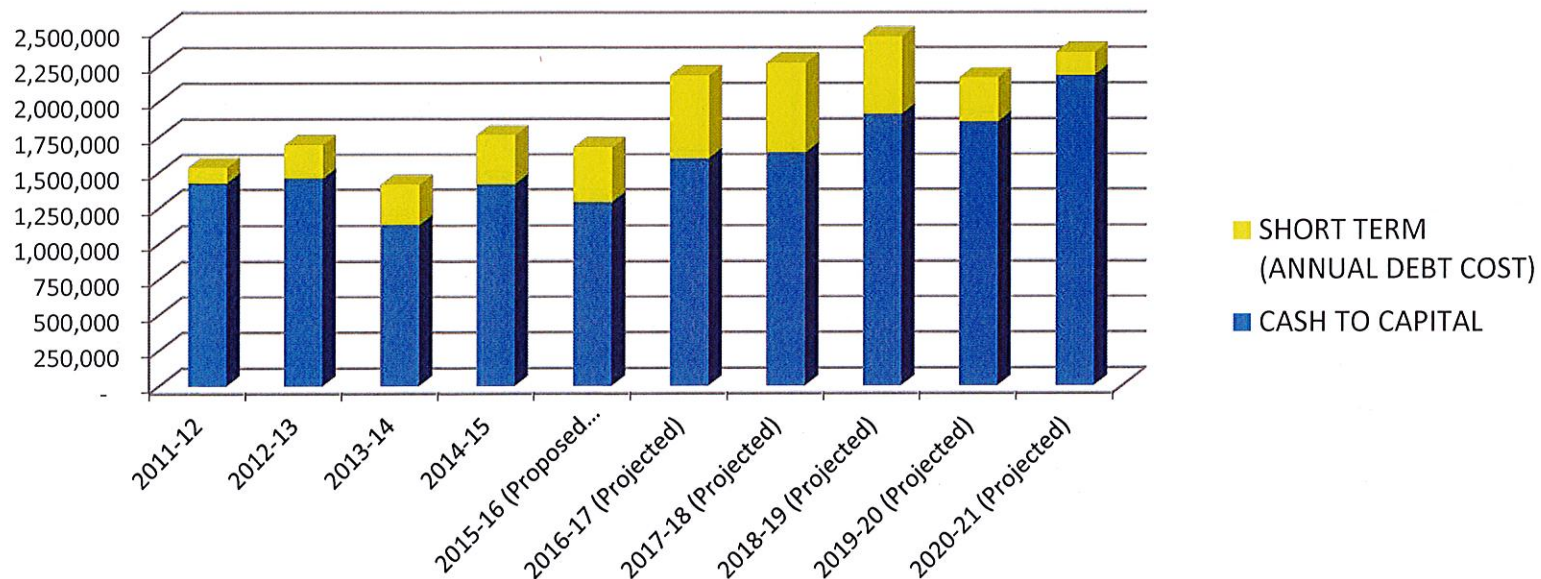
ITEMS FOR SHORT TERM FINANCING 2015-2016	SHORT TERM FINANCING TO TOWN MEETING
TOWN/BOE Conversion to Single Financial System - First Year include training and hosting	152,250
HUCKLEBERRY HILL SCHOOL CAPITAL MAINTENANCE	71,250
CENTER SCHOOL CAPITAL MAINTENANCE	71,250
ALL SCHOOLS -DISTRICT -WIDE CAPITAL MAINTENANCE	228,750
PUBLIC WORKS-Replace 1999 24 BK F-250 pick up, plow, sander	37,500
PUBLIC WORKS-Refurbish 59BK 2003 International 7600	60,000
PARK AND REC-Bobcat Toolcat, Replacement Sander, Snow pusher for backhoe	55,500
CENTER FIRE- LifePak, Thermal Imaging Cameras, T100 Ground Ladder Reconfig, and Hurst Tool Fitting Upgrade, Desktop Computers	67,500
TOWN WIDE TECHNOLOGY	75,000
PUBLIC SAFETY -3 marked units with new equipment	96,750
POLICE - VARIOUS TECHNOLOGY COMPONENTS, PORTABLE RADIOS AND VIDEO RECORDING	53,550
TOTAL SHORT TERM FINANCED 2015-2016	969,300



#1 & #2 TOWN PROJECTS

CASH and Short Term Debt Payments (5 Year Plan to Reduce Short Term Debt Payments)

ANNUAL COST IN OPERATING BUDGET	2011-12	2012-13	2013-14	2014-15	2015-16 (Proposed Budget)	2016-17 (Projected)	2017-18 (Projected)	2018-19 (Projected)	2019-20 (Projected)	2020-21 (Projected)
CASH TO CAPITAL	1,423,105	1,454,895	1,130,450	1,415,707	1,288,600	1,596,700	1,635,900	1,908,200	1,852,000	2,180,000
SHORT TERM (ANNUAL DEBT COST)	109,377	236,261	279,811	344,223	383,378	581,154	631,509	544,842	310,624	159,625
TOTAL ANNUAL OPERATING COST	1,532,482	1,691,156	1,410,261	1,759,930	1,671,978	2,177,854	2,267,409	2,453,042	2,162,624	2,339,625





FY 2015-16 Capital Projects Proposed for Bonding

- **Long Term Debt** **\$ 6, 717, 000**
 - A. Municipal Facilities/Highway Projects **\$2,102,000**
 - B. School Facilities (BHS, WMS) **\$2,615,000**
 - C. Town of Brookfield Flooding Mitigation **\$2,000,000**
- **Capital Projects Referendum – May 19th**
 - **same day as annual operating budget referendum.**



(A) 2015-16 Capital Projects
MUNICIPAL Facilities/Highway Projects \$2,102,000

PROJECTS FOR BONDING CONSIDERATION 2015-2016		MUNICIPAL PROJECTS TO TOWN MEETING
PUBLIC WORKS -Replace 5BK 2001 F-450 Patch Truck		58,000
PUBLIC WORKS - Replace 40BK International 2554 Dump/Chip Truck		205,000
PUBLIC WORKS LIBRARY - Roof Replacement (includes asbestos)		75,000
PUBLIC WORKS - TOWN HALL ROOF REPLACEMENT		350,000
PUBLIC WORKS - ROAD PAVING PROGRAM		1,000,000
PUBLIC WORKS - PARKING LOT PAVING		263,000
PUBLIC WORKS Highway Garage-Vehicle Fuel Tank Replacement-Engineering		10,000
CENTER FIRE - Roof Repair (Over Truck Bays)		10,000
CANDLEWOOD FIRE -New Building Generator		30,000
CANDLEWOOD FIRE - Electrical Service Upgrade 200 AMP to 400 AMP		10,000
CANDLEWOOD FIRE -In House Air Cylinder Filling Station		55,000
CANDLEWOOD FIRE - Plymolvent System		36,000
TOTAL ITEMS FOR BONDING CONSIDERATION 2015-2016		2,102,000



(B) 2015-16 Capital Projects

SCHOOL Facilities (BHS, WMS) \$2,615,000

Brookfield Schools Capital Proposals		
		BOF
<u>Capital Improvement Projects</u>	<u>Site</u>	<u>Cost Estimate</u>
Roof inspection recommendations for immediate replacement. This would include; sections A, A1, I, I1, J, K, L, M, N @ 20.00/SF	BHS	1,320,000
Roof inspection recommendation for immediate repair and resurface; section R	BHS	30,000
Replace twelve large skylights above section C and P	BHS	30,000
Replace four auditorium smoke hatches above stage if roof section L is replaced	BHS	20,000
Replace domestic water supply and pressure vessels, pumps, piping and controls	BHS	120,000
In lieu of above potable water system - supply tank needs blasting and recoating	BHS	25,000
In lieu of above potable water system - new control panel and level monitoring	BHS	20,000
Replace Guidance RTU which has electric heating coil if roof section A is replaced	BHS	50,000
Install air conditioning in new wing that was cut from original construction budget	BHS	150,000
Weight room renovation/ equipment	BHS	25,000
New ADA compliant press box	BHS	60,000
Phase I & II - Complete the installation of newly designed sound and lighting systems for the auditorium along with flooring configurations	BHS	100,000
Connect all HVAC systems to central building management system	BHS	100,000
Total Proposed School Expenditures - BHS		2,050,000
Repair and reconfigure parking lot and traffic flow	WMS	250,000
Remove tile and waterproof slab in moisture effected areas, replace with new tile	WMS	50,000
Replace old gym RTU duct insulation and install new EPDM waterproofing	WMS	40,000
Recoat the roofing surface of portable classrooms	WMS	10,000
Repair masonry exterior of old gym, waterproof and replace glass block windows	WMS	120,000
Replace front sidewalk and curbing	WMS	75,000
Domestic water supply tank needs blasting and recoating and new manhole	WMS	20,000
Total Proposed School Expenditures - WMS		565,000

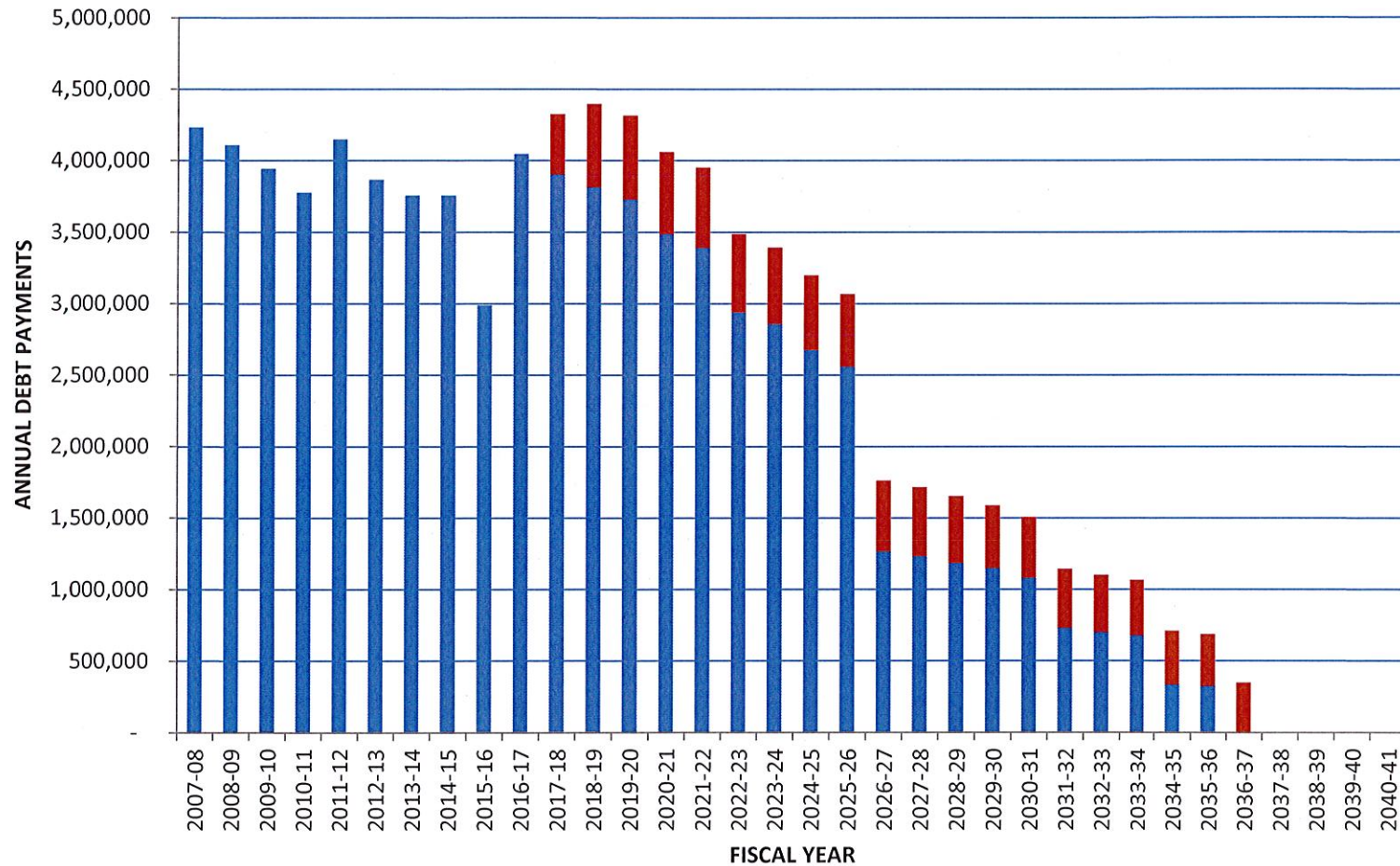


(C) 2015-16 Capital Projects
Town of Brookfield **Flooding Mitigation**- \$2,000,000

- **M&O cost estimate dated 2/27/2015 Total = \$2,000,000**
 - Storm Drainage construction costs \$1,270,000
 - Other construction costs \$ 397,000
 - Town Road Bond, Unsuitable Material, Rock Removal, Export Surplus Material, Import Topsoil, Landscaping and seeding, Utility Pole removal, Misc. fees
 - Inspection costs \$ 128,000
 - Contingency \$ 128,000
 - Prevailing Wage Mandate \$ 77,000

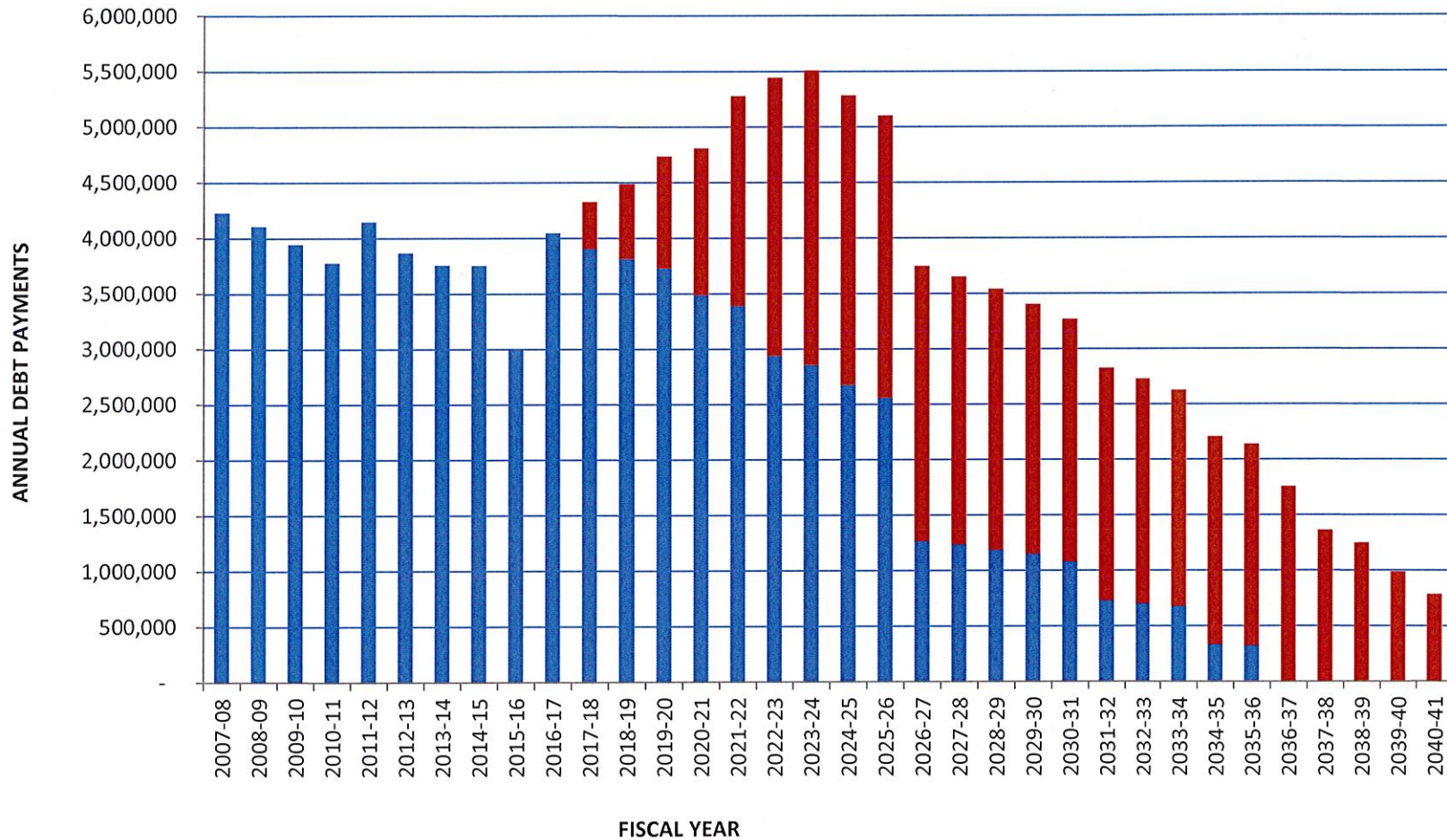


ANNUAL DEBT PAYMENTS WITH 2015-16 PROPOSED PROJECTS





ANNUAL DEBT PAYMENTS - 5 YEAR CAPITAL PLAN





Budget Process

Key Dates

- **BOF Public Hearing 4/7**
- **BOF Deliberation and Approval 4/8**
- **BOF Proposal to Town Meeting 5/5**
- **Referendum Date 5/19* (decided at annual town mtg.)**
 - **Operating budget**
 - **Capital Projects for borrowing**